

AGENDA
ADMINISTRATIVE RULE MEETING
UTAH STATE TAX COMMISSION

Friday, February 22, 2008 • 8:30 a.m.
Commission Hearing Room 1025 • 210 North 1950 West
Salt Lake City, Utah

- 1 Commission Business
 - 1.1 Call to Order
 - 1.2 Approval of Minutes for February 25, 2008
- 2 Proposed Rules for Adoption by the Commission

There will be public comment and discussion prior to Commission action.

- 2.1 R861-1A-40 Waiver of Requirement to Post Security Prior to Judicial Review Pursuant to Utah Code Ann. Section 59-1-611.

Proposed amendment indicates that a taxpayer seeking a waiver of the requirement to post security in order to seek judicial review of a commission order must provide the Attorney General a copy of all information required by the Commission.

- 2.2 R861-1A-42 Waiver of Penalty and Interest for Reasonable Cause Pursuant to Utah Code Ann. Section 59-1-401.

Proposed rule sets forth the circumstances that may qualify for a waiver of penalty and interest.

- 2.3 R865-6F-37 Disclosure of Reportable Transactions and Material Advisory List Pursuant to Utah Code ann. Sections 59-1-1301 through 59-1-1309.

Proposed amendment updates the federal forms a material advisory must attach to the state return (Franchise).

- 2.4 R865-9I-53 Disclosure of Reportable Transactions and Material Advisory List Pursuant to Utah Code Ann. Sections 59-1-1301 through 59-1-1309.

Proposed amendment updates the federal forms a material advisory must attach to the state return (Income).

- 2.5 R865-19S-121 Sales and Use Tax Exemption for Certain Purchases by a Mining Facility Pursuant to Utah Code Ann. Section 59-12-104.

Proposed rule defines the terms “establishment” and “machinery and equipment”; provides guidance for when the exemption applies that are consistent with the criteria for the sales tax exemption for a manufacturing facility.

- 2.6 R873-22M-34 Rule for Denial of Personalized License Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411.

Proposed amendment clarifies the prohibition on issuance of personalized license plates that refer to an intoxicant or illicit narcotic or drug.

3 Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Dixon and emailed to cleee@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email cleee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speaker phone. The speaker phone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

Posted: 2/15/08